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SERIES I No. 41

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Panchayati Raj &  
Community Development

Directorate of Panchayats

#### Notification

5/DP/TAX-FEES/2012/513

The following draft rules which are proposed to be made so as to further amend the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998, published in the Official Gazette, Series I No. 20, dated 13th August, 1998, are hereby pre-published as required by sub-section (1) of 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), for the information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft rules may be forwarded to the Director of Panchayats and ex officio Joint Secretary to the Government of Goa, 3rd Lift, 3rd Floor, Junta House, Panaji, before the expiry of said

fifteen days from the date of publication of this Notification in the Official Gazette, so that the same may be taken into consideration at the time of finalization of the draft rules.

#### DRAFT RULES

In exercise of the powers conferred by sections 153 and 155 read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules so as to further amend the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Panchayat Raj (Imposition of taxes, fees and other dues) (Second Amendment) Rules, 2012.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of Schedule A.*— In the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998, for Schedule A thereto, the following Schedule shall be substituted, namely:—

## "SCHEDULE - A

(See rule 7)

Rates of assessment of Tax on building used for residential purpose as under:—

Particulars	Minimum	Maximum
1	2	3
(1) All residential houses/structures irrespective of any size, type and period	Rupee one only, per annum	Rupee one only, per annum.
(2) All premises used for business/ /commercial/residential purpose under rent back scheme for any period or premises rented for any period	An amount equivalent to one month's rent for each flat or each premises or each dwelling unit, per annum	An amount equivalent to one month's rent for each flat or each premises or each dwelling unit, per annum.

Provided that where a part of any residential house/structure is used for shop/office/any commercial activity/any other activity other than residential use, then the tax at the rates specified in SCHEDULE-B to these Rules shall be levied on such part which is used for non-residential purpose."

By order and in the name of the Governor of Goa.

*Narayan R. Sawant*, Director & ex officio Joint Secretary (Panchayats).

Panaji, 16th January, 2013.

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